same amount as the original) and lodged at Somerset House—Deed Marking Branch—to have the amount of the duty paid on the original deed denoted or marked on the duplicate. This denoting is effected by a special stamp being impressed on the duplicate that "original marked with *£x.*"

Where it is difficult or impossible readily to ascertain the stamp duty on a deed—or where, for example, a deed of gift comprises property which requires to be officially valued before the Inland Revenue will assess the stamp duty on it—the deed can be presented for official adjudication when a true copy or sufficient abstract has to be lodged. When the Inland Revenue Authorities have assessed the duty they will notify the applicant, who must then pay the duty forthwith. If the applicant is dissatisfied with the assessment and desires to appeal against it, he must pay the duty first, before he can lodge an appeal. *The* appeal must be lodged within 21 days of the assessment and takes the form of a request to the Commissioners of Inland Revenue to state a case. The Commissioners must then state and sign a case and deliver it to the applicant, who can thereafter within 7 days set the case down for argument before a judge of the King's Bench

Division.